Sales Tax - Disagree With A Billing Notice

How do I respond if I disagree with a tax bill I received?

If a taxpayer disagrees with a tax bill that has been sent by the Department of Revenue, they must send a written response. This should include a request for a hearing or a brief in lieu of a hearing presenting the facts and arguments upon which they base their disagreement. This written protest must be filed within 30 days from the date of the notice. The 30-day period is fixed by statute and cannot be extended. If the protest is not filed within the 30-day period following the date of mailing of the notice (not the date of receipt by the taxpayer), the Executive Director is required by law to make a final determination per Section 39-21-107 CRS. If the 30-day period ends on a Saturday, Sunday, or legal holiday, the protest will be due on the following business day. The protest will not be considered if it is filed beyond the 30-day period.

The written application (protest) must contain at least the following information:

- Taxpayer's name and address
- The bill notice number and the taxpayer's Social Security number or Colorado account number
- The tax period(s) involved
- The amount(s) and kind(s) of tax in dispute
- An itemized schedule of findings with which the taxpayer does not agree
- A statement summarizing the reasons the taxpayer believes tax is not due

The written application should be mailed to: Department of Revenue 1375 Sherman Denver CO 80261